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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st March 1968

G.S.R. 427.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby directs that in the notifications (as they now stand) of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, for the expressions specified in the corresponding entries in column (3) of the said Table, wherever they occur in the said notifications, the expressions specified in the corresponding entries in column (4) thereof shall be substituted.

TABLE

Sr. No.	Notification No. and date	For	Substitute
(1)	(2)	(3)	(4)

1. No. 30/63—Central Excises,
dated the 1st March, 1963.

“Rs. 1.60”

“Rs. 1.75”

Sr. No.	Notification No. and date	For	Substitute
(1)	(2)	(3)	(4)
2	No. 5/66—Central Excises, dated the 15th January, 1966.]	“five rupees and twenty-three paise per metric tonne.”	“four rupees and ninety-five paise per kilo-litre at fifteen degrees of Centigrade thermometer.”
3	No. 20/66—Central Excises, dated the 1st March, 1966.	“One hundred and six rupees and ten paise per metric tonne.”	“ninety-one rupees and fifty-five paise per kilo-litre at fifteen degrees of Centigrade thermometer.”
4	No. 92/66—Central Excises, dated the 6th June, 1966	“Rs. 49.55 per metric tonne.”	“Rs. 46.75 per kilo-litre at fifteen degrees of Centigrade thermometer.”

[No. 20/68.]

G.S.R. 428.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 208/67-Central Excises, dated the 8th September, 1967, namely:—

In the said notification,—

(1) in the opening paragraph, for the words occurring in brackets, the following words shall be substituted, namely:—

“other than paper boards, newsprint, cigarette tissue, glassine paper, grease-proof paper, coated paper and paper of a substance not exceeding 25 grammes per square metre.”

(2) in the proviso,—

(a) for clause (ii), the following clause shall be substituted, namely:—

“(ii) the said exemption shall not be admissible to a manufacturer who, in respect of the first 1,000 metric tonnes of the said paper, all sorts (for which exemption under this notification is available) cleared during the financial year, avails of any of the concessional rates of duties admissible under columns 4, 5(a), 5(b), 5(c) of the Table below the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 163/65-Central Excises, dated the 1st October, 1965.”

(b) in clause (iii), after the words “concessional rate of duty” the words “under this notification” shall be inserted;

(3) the Explanation at the end shall be omitted.

[No. 21/68.]

G.S.R. 429.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 24/65-Central Excises, dated the 28th February, 1965, namely:—

In the said notification, in the Table, for the existing entry in column (3) against Serial No. 7, the following entry shall be substituted, namely:—

“Printing and writing paper (including all unbleached and tinted varieties thereof but not including other coloured varieties) not actually used in publication of a daily newspaper referred to in S. No. 6, of a substance not exceeding 75 grammes per square metre”.

[No. 22/68.]

G.S.R. 430.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 163/65-Central Excises, dated the 1st October, 1965, namely:—

In the said notification, in column 2 of the Table, for the words and figures "other than coloured varieties thereof, of a substance not exceeding 75 grammes per square metre" against item (b) of Serial No. 1, the following shall be substituted, namely:—

"including all unbleached and tinted varieties thereof but not including other coloured varieties and of a substance not exceeding 75 grammes per square metre."

[No. 23/68.]

G.S.R. 431.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 39 of the Finance Bill, 1968, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts aluminium falling under Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and specified in column (2) of the Table hereto annexed, from so much of the duty of excise and special duty of excise leviable thereon as is specified in column (3) and column (4), respectively, of the said Table, subject to the conditions that—

- (i) such aluminium is manufactured by its manufacturer from bauxite or from alumina or from both and
- (ii) clearances of aluminium, in whatever form, by the said manufacturer during the preceding financial year did not exceed 12,500 metric tonnes.

TABLE

Serial No.	Description	Rate of	
		Duty of excise	Special duty of excise
(1)	(2)	(3)	(4)
1	Aluminium in any crude form falling under sub-item (a) of Item No. 27 aforesaid.	Rs. 80.00 per metric tonne	The whole
2	Aluminium manufactures falling under sub-item (b) of Item No. 27 aforesaid—		
	(a) aluminium circles having thickness of and above 0.56 millimetre but not above 1.22 millimetres	Rs. 80.00 per metric tonne	The whole.
	(b) other aluminium manufactures	Nil	Rs. 270.00 per metric tonne
3	Aluminium foils, pipes and tubes, and extruded shapes and sections falling under sub-items (bb), (c) and (d) of Item No. 27 aforesaid.	Nil	Rs. 150.00 per metric tonne

2. Nothing contained in this notification shall apply to any manufacturer who avails of the exemption contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 32/68-Central Excises, dated the 1st March, 1968.

[No. 24/68.]

G.S.R. 432.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts parts of wireless receiving sets falling under Item No. 33AA of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2) of the Table hereto annexed from so much of the duty of excise leviable thereon as is in excess of the duty leviable at the rate specified in the corresponding entry in column (3) of the said Table.

TABLE

Serial No.	Description	Rate of duty
(1)	(2)	(3)
1	Electronic valves and tubes	Rupees three each
2	Transistors and semi-conductor diodes	Rupee one each

[No. 25/68.]

G.S.R. 433.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 41 of the Finance (No. 2) Act, 1967 (20 of 1967), the Central Government hereby exempts all excisable goods mentioned in sub-section (1) of section 41 of the said Act from so much of the special duty of excise leviable thereon under that sub-section read with any notification issued under sub-section (4) of that section, as relates to the period commencing on the 1st March, 1968, and ending with the 31st March, 1968.

[No. 26/68.]

G.S.R. 434.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 39 of the Finance Bill, 1968, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the Items, specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excises Act), from so much of the special duty of excise leviable thereon under sub-clause (1) of clause 39 aforesaid as is in excess of the duty specified in the corresponding entries in column (4) of the said Table and subject to the conditions laid down in the corresponding entries in column (5) thereof:—

TABLE

Sl. No.	Item No. of the First Schedule to the Central Excises Act	Description	Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force	Condition
(1)	(2)	(3)	(4)	(5)
1	6	Motor Spirit,	Nil	
2	8	Refined Diesel oils and vaporizing oil,	Nil	

(1)	(2)	(3)	(4)	(5)
3	9	Diesel oil, not otherwise specified.	Nil	
4	13	Vegetable Product.	Nil	
5	14D	Synthetic organic dyestuffs (including pigment dyestuffs) and synthetic organic derivatives used in any dyeing process.	Nil	
6	15B	Cellophane.	Nil	
7	16	Tyres for motor vehicles but only on the first clearances for home consumption during the period commencing on the 1st April, 1968 and ending on the 31st March, 1969 (both days inclusive), up to a total value of Rs. 1.25 crores.	Nil	If the total value of the tyres for motor vehicles cleared by the manufacturer during the financial year 1967-68 for home consumption did not exceed Rs. 4 crores.
8	17(j)	Printing and writing paper (including all unbleached and tinted varieties thereof but not including other coloured varieties) of a substance not exceeding 75 grammes per square metre.	Nil	If such paper does not contain in its substance any rag in the form of pulp or if it contains any rag, it also contains in its substance not less than 40 per cent of bagasse, jute stalk or cereal straw in the form of pulp. <i>Explanation.</i> —The expression 'rag in the form of pulp' does not include pulp made out of soiled rags taken from worn and torn pieces of garments, or from soiled scraps of cloth (collected either from residential quarters or from streets or from debris dumps), or from such worn and torn pieces of garments and soiled scraps of cloth.
9	18A	Cotton twist, yarn and thread, all sorts.	Nil	
10	23A	Glass and Glassware other than sheet glass and plate glass.	Nil	
11	23B	Chinaware and Porcelainware.	Nil	
12	28	Tin plate and tinned sheets including tin taggers, and cuttings of such plates, sheets or taggers.	Nil	
13	32(r)(i)	Vacuum and gas-filled electric lighting bulbs not exceeding 60 watts, but excluding electric lighting bulbs of the type known commercially as "Miniature lamps."	Nil	

G.S.R. 435.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 39 of the Finance Bill, 1968, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts the excisable goods specified in column (2) of the Table hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special duty of excise leviable thereon under sub-clause (1) of the said clause 39 as is in excess of the duty specified in the corresponding entry in column (3) or column (4), as the case may be, of the said Table:

TABLE

Sl. No. (1)	Description (2)	Duty	
		(3)	(4)
		In the case of manufacturers whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both, taken together, for home consumption during the financial year 1966-67 did not exceed 36.5 lakh kilograms.	In other cases.
		(Rs. per kilogram)	
1	Yarn spun—		
	(a) wholly out of synthetic staple fibre of cellulosic origin	Nil	Nil
	(b) partly out of such staple fibre and partly out of cotton, provided that the cotton content of the yarn does not exceed 40 per cent of its weight	Nil	Nil
2	Rayon and synthetic yarn consisting entirely of cellulose derivatives or regenerated cellulose or both		
	(i) below 75 deniers	2.00	2.25
	(ii) 75 deniers and above but below 100 deniers	1.50	1.50
	(iii) 100 deniers and above but below 120 deniers	1.00	1.00
	(iv) 120 deniers and above but below 150 deniers	0.65	0.95
	(v) 150 deniers and above but below 350 deniers	0.60	0.80
	(vi) 350 deniers and above	Nil	Nil

[No. 28/68.]

G.S.R. 436.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 39 of the Finance Bill, 1968, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts all varieties of tea except package tea, falling under sub-Item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced by a bought-leaf factory, from the whole of the special duty of excise leviable thereon under sub-clause (1) of the said clause 39.

Explanation.—For the purpose of this notification, the expression “bought-leaf factory” means a tea factory which has purchased not less than two-thirds of its green leaf from outside sellers during the year 1963-64 and in the financial year preceding that in which the duty is levied.

[No. 29/68.]

G.S.R. 437.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 39 of the Finance Bill, 1968, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (6 of 1931), the force of law, the Central Government hereby exempts all varieties of tea except package tea, falling under sub-Item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in a factory owned by a co-operative society registered under any law relating to co-operative societies, from the whole of the special duty of excise leviable thereon under sub-clause (1) of the said clause 39, subject to the conditions—

- (i) that no member of such co-operative society owns a holding exceeding ten hectares under cultivation of tea plants; and
- (ii) that the green leaf used is not purchased from any grower who has a holding exceeding ten hectares under cultivation of tea plants.

[No. 30/68.]

G.S.R. 438.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 39 of the Finance Bill, 1968, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts strawboard and millboard falling under Item No. 17(3) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the special duty of excise leviable thereon under sub-clause (1) of the said clause 39.

Explanation.—For the purposes of this notification,—

- (1) ‘millboard’ means any unbleached homogeneous board, having a thickness exceeding 0.50 millimetres and made out of mixed waste papers with or without screenings and mechanical pulp but without any colouring matter being added thereto;
- (2) ‘strawboard’ means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or a mixture of these;

Provided that—

- (i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients, and
- (ii) such board shall not be specially compressed and shall not have any paper pasted on either surface.

[No. 31/68.]

G.S.R. 439.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 39 of the Finance Bill, 1968, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts aluminium in any crude form falling under sub-Item (a) of Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and aluminium manufactures falling under sub-item (b) of the said Item No. 27, from so much of the special duty of excise leviable thereon under sub-clause (1) of clause 39 aforesaid as is equivalent to the special duty of excise leviable at Rs. 120.00 per metric tonne.

2. Nothing contained in this notification shall apply to any aluminium manufactures in respect of which the exemption contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 121/67-Central Excises, dated the 14th June, 1967, is availed of.

[No. 32/68.]

G.S.R. 440.—In exercise of the powers conferred by rules 12 and 12A of the Central Excise Rules, 1944, read with clause 39 of the Finance Bill, 1968 which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby directs that where any goods have been subjected to a special duty of excise under the aforesaid clause and where on the export of such goods the Central Government has, by a notification issued under the said rule 12 or 12A, permitted the rebate of excise duty paid on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), a rebate of the special duty of excise shall also be made in full subject to the same conditions as govern the rebate of excise duty.

[No. 33/68.]

G.S.R. 441.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-clause (4) of clause 39 of the Finance Bill, 1968, which clause has, by virtue of a declaration made under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government hereby exempts excisable goods referred to in sub-clause (1) of clause 39 of the aforesaid Bill and in respect of which goods a notification under sub-rule (1) of rule 8 of the aforesaid Rules has been issued by the Central Government exempting them from so much of the duty of excise leviable thereon as is equivalent to the amount of the duty of excise already paid on other excisable goods (hereinafter referred to as "Intermediate products") used in their manufacture and which are specified in the respective notification, from so much of the special duty of excise leviable thereon as is equivalent to the special duty of excise already paid on the intermediate products specified in the respective notification.

[No. 34/68.]

K. L. REKHI, Under Secy.

(Department of Revenue & Insurance)

CENTRAL EXCISES

New Delhi, the 1st March, 1968

G.S.R. 442.—In exercise of the powers conferred by sub-section (1) of section 3 of the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 (27 of 1958), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 199/66-Central Excises dated the 16th December, 1966, namely :—

In the said notification, for the Table the following Table shall be substituted, namely:—

"TABLE

Serial No.	Description of goods	Rates of additional duty
(1)	(2)	(3)
1. Motor Spirit—		
(a)	Special Boiling Point Spirits	Rs. 155.50 per kilolitre at fifteen degrees of Centigrade thermometer.
(b)	Other than Special Boiling Point Spirits	Rs. 89.05 per kilolitre at fifteen degrees of Centigrade thermometer.
2.	Kerosene Superior	Rs. 53.00 per kilolitre at fifteen degrees of Centigrade thermometer.

(1)	(2)	(3)
3. Kerosene Inferior		Rs. 79.80 per kilolitre at fifteen degrees of Centigrade thermometer.
4. <i>Refined Diesel Oils</i>		
(a) (i) BOC Lub. 40 and BOC Lub. 50, produced wholly from indigenous crude oil or its derivatives.		Rs. 295.50 per kilolitre at fifteen degrees of Centigrade thermometer.
(ii) BOC Lub. 40 and BOC Lub. 50, produced wholly from imported crude oil or its derivatives.		Rs. 155.50 per kilolitre at fifteen degrees of Centigrade thermometer.
(iii) Jute Batching Oil, Flushing Oil, Household Oil and Bauxite Solvent Oil.		Rs. 155.50 per kilolitre at fifteen degrees of Centigrade thermometer.
(b) Other than Jute Batching Oil, BOC Lub. 40, BOC Lub. 50, Flushing Oil, Household oil and Bauxite Solvent Oil.		Rs. 47.10 per kilolitre at fifteen degrees of Centigrade thermometer.
5. Vaporising Oil		Rs. 45.95 per kilolitre at fifteen degrees of Centigrade thermometer.
6. Diesel Oil, not otherwise specified		Rs. 87.35 per kilolitre at fifteen degrees of Centigrade thermometer.
7. Furnace Oil		Rs. 43.00 per kilolitre at fifteen degrees of Centigrade thermometer.
8. Bitumen Asphalt Straight Grade		Rs. 46.95 per metric tonne.
9. Bitumen Asphalt Cut-back		Rs. 47.95 per metric tonne.
10. ALL PRODUCTS AS DESCRIBED IN ITEM No. 11A OF THE FIRST SCHEDULE TO THE CENTRAL EXCISES AND SALT ACT, 1944 (1 of 1944), EXCEPT REFINERY GASES, COKE AND MINERAL COLZA OIL—		
(a) Base mineral oils produced wholly from indigenous crude oil or its derivatives and intended for use in the manufacture of Lubricating oils and Lubricating greases.		Rs. 330.50 per metric tonne.
(b) Lubricating oils and Lubricating greases produced wholly from indigenous crude oil or its derivatives.		Rs. 330.50 per metric tonne.
(c) Lubricating oils and Lubricating greases produced wholly or partly from imported crude oil or its derivatives.		Rs. 182.75 per metric tonne.
(d) All other products.		Rs. 182.75 per metric tonne."

[No. 35/68.]

G.S.R. 443.—In exercise of the powers conferred by sub-rule (1) of rule 3 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Mineral Products (Additional Duties of Excise and Customs) Act, 1958 (27 of 1958), the Central Government hereby makes the following amendments to the under-mentioned notifications, namely:—

(a) In the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 14/67-Central Excises, dated the

21st January, 1967, (as it now stands), for the expression "Rs. 21.40 per metric tonne.", the expression "Rs. 21.10 per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted;

(b) In the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 232/67-Central Excises, dated the 9th October, 1967, for the Table, the following Table shall be substituted, namely:—

"TABLE

Sl. No.	Description	Amount
1	2	3
1	Refined Diesel Oil	Rs. 26.70 per kilolitre at fifteen degrees of Centigrade thermometer.
2	Diesel Oil, not otherwise specified	Rs. 41.55 per kilolitre at fifteen degrees of Centigrade thermometer.
3	Furnace Oil	Rs 21.10 per kilo litre at fifteen degrees of Centigrade thermometer. ”;

(c) In the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 78/66-Central Excises, dated the 12th May, 1966, (as it now stands), for the expression "Rs. 30.70 per metric tonne.", the expression "Rs. 28.95 per kilolitre at fifteen degrees of Centigrade thermometer." shall be substituted.

[No. 36/68.]

L. S. MARTHANDAM, Dy. Secy.

(Department of Revenue & Insurance)

CENTRAL EXCISES

New Delhi, the 1st March, 1968

G.S.R. 444.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 83/67-Central Excises, dated the 26th May, 1967, namely:—

In the said notification, for the existing Table, the following Table shall be substituted, namely:—

"TABLE

S. No.	Description	Duty			
		Single yarn, whether grey or blea- ched and grey multi- fold yarn in hanks		All others	
		Unsize	Sized	Unsize	Sized
1	2	3	4	5	6
(Rs. per kilogram)					
<i>Cotton twist, yarn or thread—</i>					
1	of 51 or more counts	0.90	1.08	1.10	3.50
2	of 40 or more counts but less than 51 counts	0.65	0.78	1.10	3.50
3	of 34 or more counts but less than 40 counts	0.40	0.48	0.70	1.45
4	of 29 or more counts but less than 34 counts	Nil	Nil	0.70	1.45
5	of 22 or more counts but less than 29 counts	Nil	Nil	0.40	0.44
6	of 14 or more counts but less than 22 counts	Nil	Nil	0.25	0.28
7	of less than 14 counts	Nil	Nil	0.13	0.15"

[No. 37/68.]

G.S.R. 445.—In exercise of the powers conferred by rule 96W of the Central Excise Rules, 1944, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 84/1967-Central Excises, dated the 26th May, 1967, namely:—

In the Table annexed to the said notification, in column 3, for the figures against serial No. 2, the figures '14.00' shall be substituted.

[No. 38/68.]

G.S.R. 446.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance), No. 19/68-Central Excises dated the 24th February, 1968, the Central Government hereby exempts rubberised cotton fabrics, the cotton content of which (as finally processed) is less than 20 per cent by weight of the article as so processed, from so much of the duty as is in excess of the duty leviable on the cotton fabrics before its being subjected to the aforesaid process.

[No. 39/68.]

G.S.R. 447.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 44/62-Central Excises, dated the 24th April, 1962.

[No. 40/68.]

G.S.R. 448.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue and

Insurance), No. 29/66-Central Excises, dated the 1st March, 1966, the Central Government hereby exempts cotton fabrics falling under Item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column 2 of the First Table hereto annexed from so much of the duty of excise leviable thereon as is in excess of the duty specified in the corresponding entries in column (3) thereof:—

THE FIRST TABLE

S. No.	Description	Duty
(1)	(2)	(3)
		Paise per square metre
1	<i>Cotton fabric, Superfine</i>	
	(a) Grey (unprocessed)	7·0
	(b) Bleached or/and dyed or/and printed	22·0
	(c) Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	42·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	57·0
2	<i>Cotton fabrics, Fine</i>	
	(a) Grey (unprocessed)	6·0
	(b) Bleached or/and dyed or/and printed	21·0
	(c) Mercerised or/and water-proofed whether rot-proofed or not, (including rubberised)	41·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	56·0
3	<i>Cotton fabrics, Medium-A</i>	
	(a) Grey (unprocessed)	5·0
	(b) Bleached or/and dyed or/and printed	15·0
	(c) Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	35·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	50·0
4	<i>Cotton fabrics, Medium-B</i>	
	(a) Grey (unprocessed)	3·0
	(b) Bleached or/and dyed or/and printed	8·0
	(c) Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	18·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	33·0
5	<i>Cotton fabrics, Coarse</i>	
	(a) Grey (unprocessed)	1·0
	(b) Bleached or/and dyed or/and printed	6·0
	(c) Mercerised or/and water-proofed, whether rot-proofed or not, (including rubberised)	16·0
	(d) Processed in any other manner including shrink-proofed and/or organdie processed	31·0

Provided that if duty has already been paid at the rate applicable to the varieties specified in column (2) of the Second Table, the fabrics specified in column (3) thereof shall be exempt from so much of the duty as is in excess of the duty specified in the corresponding entry in columns (4), (5), (6) or (7), as the case may be, of the said Table.

THE SECOND TABLE

Sl. No.	Variety of fabrics on entry into the factory	Variety of fabrics at the time of clearance from the factory on payment of duty	Duty			
			Category-A		Category-B	
			In the case of fabrics made from grey fabrics which have not been manufactured in a composite mill and which have already paid duty or are exempted from duty, when processed by independent process or		Others which do not fall under category A	
			Handloom fabrics	Other than handloom fabrics	Handloom fabrics	Other than handloom fabrics
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Paise per square metre						
<i>Cotton fabrics</i>						
1	(a) Grey (Superfine or Fine)	Bleached or/and dyed or/and printed.	8.0	14.0	10.0	15.0
	(b) Grey (Medium-A)	Bleached or/and dyed or/and printed.	8.0	9.0	10.0	10.0
	(c) Grey (Medium-B or Coarse)	Bleached or/and dyed or/and printed	4.0	4.5	5.0	5.0
2	(a) Grey (Superfine or Fine)	Mercerised or/and waterproofed whether rot proofed or not (including rubberised)	24.0	32.0	30.0	35.0
	(b) Grey (Medium-A)	Mercerised or/and waterproofed, whether rot-proofed or not (including rubberised)	24.0	27.0	30.0	30.0
	(c) Grey (Medium-B or Coarse)	Mercerised or/and waterproofed, whether rot-proofed or not, (including rubberised)	12.0	13.5	15.0	15.0

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Paise per square metre						
3	(a) Grey (Superfine or fine).	Processed in any other manner including shrink proofed and/or organic processed	36.0	45.5	45.0	50.0
	(b) Grey (Medium-A)	Processed in any other manner including shrink proofed and/or organic processed	36.0	40.5	45.0	45.0
	(c) Grey (Medium-B or Coarse)	Processed in any other manner including shrink proofed and/or organic processed	24.0	27.0	30.0	30.0
4	(a) Bleached or/and dyed or/and printed (Superfine, Fine or Medium—A)	Mercerised or/and water proofed, whether rot-proofed or not (including rubberised)	16.0	18.0	20.0	20.0
	(b) Bleached or/and dyed or/and printed (Medium-B or Coarse).	Mercerised or/and waterproofed, whether rot-proofed or not (including rubberised)	8.0	9.0	10.0	10.0
5	(a) Bleached or/and dyed or/and printed (Superfine, Fine or Medium—A)	Processed in any other manner including shrink proofed and/or organic processed	28.0	31.5	35.0	35.0
	(b) Bleached or/and dyed or/and printed (Medium-B or Coarse)	Processed in any other manner including shrink proofed and/or organic processed	20.0	22.5	25.0	25.0
6	Mercerised or/and water-proofed, whether rot-proofed or not (including rubberised).	Processed in any other manner including shrink proofed and/or organic processed	12.0	13.5	15.0	15.0
7	Processed in any other manner including shrink proofed and/or organic processed	Processed in any other manner including shrink proofed and/or organic processed				
Nil						

Provided further that:—

- (a) in the case of Medium-A, Medium-B and Coarse fabrics which answer the description of 'Dhoti', 'Saree', 'Long Cloth', 'Shirting', or 'Drill' as defined from time to time by the Textile Commissioner under the

Cotton Textile (Control) Order, 1948, and for which maximum ex-factory prices have been specified by the Textile Commissioner under the said order—

- (i) the rates of duty prescribed in the First Table in respect of grey (unprocessed) fabrics shall be 'nil' and in respect of fabrics other than grey (unprocessed) shall be 50 per cent of the difference between the rates prescribed in the said Table for the processed fabrics and the rates prescribed for the same category of grey (unprocessed) fabrics, and
- (ii) the rates of duty prescribed in the Second Table shall be reduced by 50 per cent;
- (b) Where any of the fabrics referred to in clause (a) of this proviso are not stamped with the rate of duty of excise specified therein as required by paragraph 2(d) of the notification of Textile Commissioner No. 80-Tex 1/48 (iii), dated the 2nd August, 1948, the rates of duty in respect of such fabrics shall be those specified in the First and Second Tables, both in respect of grey and processed fabrics, reduced by fifty per cent, that is to say, the rates which have been already stamped on them in pursuance of the said paragraph;
- (c) the rates of duty on grey fabrics produced on powerlooms in one or more factories under the same proprietorship in which not more than 300 powerlooms in all are installed shall be—
 - (i) in case such fabrics are coarse or medium, one-third of the appropriate rates as aforesaid, and
 - (ii) in case such fabrics are fine or super-fine, one-half of the appropriate rates as aforesaid;
- (d) the concessional rates specified in clause (c) of this proviso shall not be applicable to any power loom owner who has applied or applies for a licence on or after the 24th April, 1962 under rule 174 of the Central Excise Rules, 1944, unless he satisfies the Collector of Central Excise—
 - (i) that each of the powerlooms for which the licence is applied for, was owned on the 24th April, 1962 by the applicant, and
 - (ii) that the applicant and, in the case of a partnership, any partner thereof had or has no proprietary interest on or after the said date in any other concern producing cotton fabrics.

Explanation I.—This notification shall apply also to cotton fabrics produced on powerlooms by any person who had, at any time during the period beginning from the 28th day of February, 1965 and ending with the 28th February, 1966 (both days inclusive), applied in pursuance of rule 174 or other relevant provisions of the Central Excise Rules, 1944,—

- (a) for a licence for the first time to manufacture cotton fabrics on powerlooms, or
- (b) for amendment of any licence issued before 28th day of February, 1965 for the manufacture of such fabrics so as to effect a change in the number of powerlooms or the location of the factory or the ownership of the power looms as specified in the licence, whether after obtaining the permission of the Textile Commissioner therefor or not.

Explanation II.—For the purposes of this notification,—

- (1) the following processes will not be treated as processing, namely:—

- (a) processing without the aid of power or steam, provided that the fabric so treated is not subjected to any further process [including any of those mentioned in items (b) to (k) of this clause] when conducted with the aid of power or steam except where the fabric is subjected to the process of calendering (other than calendering with grooved rollers) or of stentering or of damping on grey and bleached sorts, or of back filling on grey and bleached, or of padding

or of two or more of these processes, in a factory engaged solely in either one or more of such processes,

- (b) calendering (other than calendering with grooved rollers),
- (c) flannellete raising,
- (d) stentering,
- (e) damping on grey and bleached sorts,
- (f) back-filling on grey and bleached,
- (g) singeing, that is to say, burning away of knots and loose ends in the fabric,
- (h) scouring, that is to say, removing yarn-size and natural oil found in cotton,
- (i) cropping or butta-cutting,
- (j) curing or heat-setting, and
- (k) padding;

(2) "composite mill" means a manufacturer who is engaged in spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities;

(3) "independent processor" means a manufacturer who is engaged exclusively in the processing of cloth with the aid of power and who has no proprietary interest in any factory engaged in the spinning of yarn or weaving of cotton fabrics;

(4) "Medium-A fabrics" means fabrics in which the average count of yarn in 26s or more but is less than 35s;

(5) "Medium-B fabrics" means fabrics in which the average count of yarn is 17s or more but is less than 26s;

(6) "Handloom fabrics" means cotton fabrics made from cotton yarn other than hand-spun cotton yarn and woven on looms worked by manual labour;

(7) "shrink-proofed fabrics" means cotton fabrics which are ordinarily marketed as such and which have been subjected for this purpose to any special mechanical process or chemical treatment;

(8) Bleached or/and dyed or/and printed fabrics, if received into a factory for being waterproofed (including rubberised), shall be deemed to be, and to have always been, duty paid.

Explanation III.—

Impregnating or coating of cotton fabrics with preparations of cellulose derivatives or of other artificial plastic materials, if the resultant fabrics fall under Item No. 22B of the First Schedule to the Central Excises and Salt Act, 1944, shall not be treated as processing of cotton fabrics.

[No. 41/68.]

B. N. RANGWANI, Under Secy.